IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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I.T.R. No.91 of 1990
Date of Decision:27.11.2006

Commissioner of Income-tax, New Delhi

.....Petitioner

Vs.

Satya Pal Virmani, ASR, Amritsar

.....Respondents

CORAM:- HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Dr. N.L.Sharda, Advocate for the revenue.

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ADARSH KUMAR GOEL, J.

The following question of law has been referred for opinion of this Court arising out of order passed by the Income Tax Appellate Tribunal, Delhi Bench `C' New Delhi in I.T.A. No.2433/64-65 dated 18.8.1979 in respect of assessment year 1946-47:-

> "Whether on the facts and in the circumstances of the case, the Tribunal was correct in law and justified in cancelling the penalty of Rs.1,00,000/- imposed u/s 271(1)(c) read with section 274 of the Income-tax Act, 1961, in respect of the assessment year 1946-47?"

The matter pertains to the assessment year 1946-47.

On 24.10.2006, following order was passed:-

> "From the statement of the case, we find that the case of the assessee relating to assessment of the quantum has been referred for opinion of this Court. Learned counsel for the Revenue is unable to give particulars thereof.
>
> In the interest of justice, we give one more opportunity to counsel for the Revenue to give the necessary particulars failing which the reference will be returned unanswered.

Adjourned to 27.11.2006."

Learned counsel for the revenue states that in spite of best efforts, he has not been able to trace out the particulars of the quantum matter which, according to the statement of the case, stands referred to this Court.

In view of the above, reference is returned unanswered.

(ADARSH KUMAR GOEL)
JUDGE

November 27, 2006 **(RAJESH BINDAL)**
renu **JUDGE**